

STATE OF IOWA
PROPERTY ASSESSMENT APPEAL BOARD

Bret Robinson,
Appellant,

v.

City of Davenport Board of Review,
Appellee.

ORDER

Docket No. 13-103-1002
Parcel No. Y0805-01

On November 27, 2013, the above-captioned appeal came on for consideration before the Iowa Property Assessment Appeal Board. The appeal was conducted under Iowa Code section 441.37A(2)(a-b) (2013) and Iowa Administrative Code rules 701-71.21(1) et al. The Appellant Bret Robinson was self-represented and requested a written consideration. City Attorney Tom Warner represented the City of Davenport Board of Review. The Appeal Board now, having examined the entire record and being fully advised, finds:

Findings of Fact

Bret Robinson is the owner of residential property located at 3747 East 59th Street, Davenport, Iowa. Robinson's property is a two-story home built in 1993 with 3494 square feet of above-grade finish. There is also a full basement with 600 square feet of finish, two wood decks, an open porch, an 800 square-foot swimming pool with 1050 square feet of concrete patio, and a 748 square-foot attached garage. The site is 0.413 acres. The January 1, 2013, assessed value was \$392,330, allocated as \$60,000 in land value and \$332,330 in dwelling value.

Robinson protested to the Board of Review claiming the property was inequitably assessed under Iowa Code section 441.37(1)(a)(1). The Board of Review denied the petition. Robinson then appealed to this Board reasserting his claim. He asserts the correct value is \$347,000, allocated as \$57,000 in land value and \$290,000 in dwelling value.

Robinson listed five properties as equity comparables on his Board of Review protest form but then limited his analysis to four properties on appeal to this Board. The following chart is a summary of Robinson's equity comparables.

Address	Year Built	Gross Living Area	Basement Finish	Assessed Value
Subject	1993	3494	600	\$392,330
5904 Louis Ct	1992	3291	1100	\$354,200
5908 Louis Ct	1992	3846	None	\$363,550
5910 Louis Ct	1992	3487	None	\$346,170
5909 Louis Ct	1992	2942	750	\$314,810
Average				\$344,683

All five properties are two-story homes like the subject and all have a swimming pool with either brick or concrete patio. Robinson provided a parcel summary printout, including a sketch and black-and-white photograph for each of the properties he considered. Only one of the properties, 5904 Louis Court, has sold recently. It sold in July 2011 for \$343,000. Robinson asserts that given the market stability, this sale provides the best evidence the subject property is over-assessed. However, Robinson does not have a claim of over-assessment under Iowa Code section 441.37(1)(a)(2) before this Board.

An equity analysis typically compares *prior year sale prices* (2012 sales in this case) or established market values to the *current year's assessment* (2013 assessment) to determine the sales-ratio. Sales-ratios over 1.00 indicate a property is assessed higher than its market value. Ratios under 1.00 indicate a property is assessed lower than its market value. 5904 Louis Court sold in 2011, rather than the preferred 2012 period. Nonetheless, it has a sales-ratio of 1.03. However, more than one sale is required to develop a ratio-analysis for an equity claim. Further, Robinson provided no evidence of the subject property's actual fair market value, such as a recent sale or appraisal.

Robinson also asserts all the comparable properties are located in the subject neighborhood but they are on a cul-de-sac compared to his site, which has a corner influence. He believes the cul-de-sac

location is superior to his location but he does not provide any evidence that would support his belief. Lastly, Robinson did not assert the assessor applied an assessment method in a non-uniform manner to similarly situated or comparable properties.

The Board of Review provided a spreadsheet of properties it considered in its analysis of Robinson's property. (Exhibit B). The following chart summarizes the Board of Review's comparable equity properties.

Address	Year Built	Gross Living Area	Assessed Value	Sale Price	Sale Date	Sale Ratio
Subject	1993	3494	\$392,330	N/A	N/A	N/A
3820 Sea Oaks Cr	1994	3200	\$364,290	\$390,000	Nov-12	93.4%
3875 Sea Oaks Cr	1995	3260	\$394,720	\$415,000	Jun-13	95.1%
5908 Jaybird Ct	1991	3244	\$338,470	\$340,000	Aug-12	99.6%
5904 Louis Ct	1992	3291	\$354,200	\$343,000	Jul-11	103.3%

The Board of Review states all of these properties are located within two to five blocks of the subject property; however, only one, 5904 Louis Court, has a pool like the subject. Further, the Board of Review asserts the pool at 5904 Louis Court, as well as the pools on all of Robinson's comparable properties, are older compared to the subject property's pool, which was built in 2013. It asserts, "swimming pools typically lose their value rapidly and because the pools of those properties are older, they do not provide accurate comparisons."

We disagree. While we find both Robinson's and the Board of Review's comparable properties are of similar age, design, and size to the subject, we believe comparing a property with a pool to another property with a pool, even if it is older, is preferable and more persuasive than comparing properties that lack this amenity altogether. We also note the record does not provide any detailed information regarding the assessed value of the pool feature for any of the comparable properties. Further, the Board of Review did not provide any information about the basement finish of the properties it submitted as comparable. Ultimately, while the Board of Review provides a more

detailed equity analysis, we do not have enough information about the properties it considered comparable to determine if the elements, specifically basement finish, are sufficiently similar.

The Board of Review also states the subject property's assessment increased due to the pool/concrete patio addition, as well as other updates including new fireplaces, basement finish, remodeled kitchen, and the conversion of an enclosed porch to living area.

Conclusion of Law

The Appeal Board applied the following law.

The Appeal Board has jurisdiction of this matter under Iowa Code sections 421.1A and 441.37A. This Board is an agency and the provisions of the Administrative Procedure Act apply. Iowa Code § 17A.2(1). This appeal is a contested case. § 441.37A(1)(b). The Appeal Board determines anew all questions arising before the Board of Review, but considers only those grounds presented to or considered by the Board of Review. §§ 441.37A(3)(a); 441.37A(1)(b). New or additional evidence may be introduced. *Id.* The Appeal Board considers the record as a whole and all of the evidence regardless of who introduced it. § 441.37A(3)(a); *see also Hy-vee, Inc. v. Employment Appeal Bd.*, 710 N.W.2d 1, 3 (Iowa 2005). There is no presumption the assessed value is correct. § 441.37A(3)(a). However, the taxpayer, Robinson, has the burden of proof. § 441.21(3). This burden may be shifted; but even if it is not, the taxpayer may still prevail based on a preponderance of the evidence. *Id.*; *Richards v. Hardin County Bd. of Review*, 393 N.W.2d 148, 151 (Iowa 1986).

To prove inequity, Robinson may show that an assessor did not apply an assessing method uniformly to similarly situated or comparable properties. *Eagle Food Centers v. Bd. of Review of the City of Davenport*, 497 N.W.2d 860, 865 (Iowa 1993). Alternatively, Robinson may show the property is assessed higher proportionately than other like property using criteria set forth in *Maxwell v. Shivers*, 257 Iowa 575, 133 N.W.2d 709 (Iowa 1965). The six criteria include evidence showing

“(1) that there are several other properties within a reasonable area similar and comparable . . . (2) the amount of the assessments on those properties, (3) the actual value of the comparable properties, (4) the actual value of the [subject] property, (5) the assessment complained of, and (6) that by a comparison [the] property is assessed at a higher proportion of its actual value than the ratio existing between the assessed and the actual valuations of the similar and comparable properties, thus creating a discrimination.”

Id. at 711. The *Maxwell* test provides that inequity exists when, after considering the actual and assessed values of comparable properties, the subject property is assessed at a higher proportion of this actual value. *Id.* The *Maxwell* test may have limited applicability now that current Iowa law requires assessments to be at one hundred percent of market value. § 441.21(1). Nevertheless, in some rare instances, the test may be satisfied.

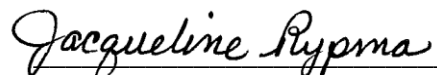
Robinson’s evidence did not establish inequity in the assessment under either test. Only one sale was submitted and an equity ratio analysis under *Maxwell* requires more than one sale. Further, Robinson did not produce evidence of the subject’s actual fair market value for an equity analysis. Finally, Robinson did not assert the assessor applied an assessment method in a non-uniform manner to similarly situated properties. For these reasons, we find Robinson failed to provide sufficient evidence to support a claim that his property was inequitably assessed.

THE APPEAL BOARD ORDERS the assessment of Bret Robinson’s property located at 3747 East 59th Street, Davenport, Iowa, as set by the City of Davenport Board of Review is affirmed.

Dated this 30th day of December, 2013.



Karen Oberman, Presiding Officer



Jacqueline Rypma, Board Member

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